

# ANTI-CORRUPTION CODE OF CONDUCT

## COISNE ET LAMBERT GROUP



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# MESSAGE FROM THE EXECUTIVE DIRECTION



Since its creation, the objective of the Coisne et Lambert Group has remained unchanged: to clothe and protect employees in the workplace.

The Group attaches particular importance to respecting the values that drive it, such as ethics and integrity.

Indeed, we consider the principle of integrity, and more particularly the fight against corruption, in all business practices, as fundamental to its sustainability.

This anti-corruption code of conduct is based on the compliance Italian reform covered by Legislative Decree No. 231 of 8 June 2001 and the Sapin II French law, which requires large French companies to draw up a code of conduct to combat corruption and influence peddling.

This code forms the basis of the system that guides our employees on a daily basis. It sets out the rules to be respected in the fight against corruption and influence peddling and provides for the implementation of a whistleblowing system within the Coisne et Lambert Group.

Distributed to the Group's managers and employees, this code has one objective: zero tolerance of corruption.

We expect a strong commitment from our employees through our entities TDV Industries, Klopman, TAD, 4F and Performance, in France and abroad.



# REMINDER OF THE LAW AND THE REGULATORY FRAMEWORK

Preventing and detecting acts of corruption and, more generally, breaches of integrity is a legal obligation.

Acts of corruption are criminal offences generally punishable under the laws of all countries where we operate.

Anyone who commits prohibited acts is likely to incur personal liability, but also, where applicable, that of Coisne et Lambert Group.

In addition, more and more countries are requiring companies to implement a set of internal procedures designed to effectively combat corruption.

Thus, pursuant to the **so-called "Sapin II" law adopted in France in December 2016**, Coisne et Lambert Group is required to develop specific measures designed to prevent and detect breaches of probity.







03

## TO WHOM DOES THIS CODE OF CONDUCT APPLY?

This code of conduct applies to all employees of the Coisne et Lambert Group, i.e. all employees - permanent and occasional - of TDV Industries, Klopman, TAD, 4F and Performance.

The principles contained in this code of conduct are intended to apply to all the Group's partners, in particular customers, suppliers and commercial intermediaries, in the context of their contractual relations with the Group.

The Group's managers have a duty to set an example and are responsible for promoting the values and commitments of this code of conduct among their employees and ensuring its implementation.

This code of conduct, which is communicated to new employees when they are hired, is available on the Group's intranet site so that everyone can refer to it. It is also made public on the companies' websites (see cover page).

This code of conduct is updated regularly to reflect changes in the Group's activities as well as legal and regulatory developments.

## WHAT IS CORRUPTION AND INFLUENCE PEDDLING?

Corruption is an offence that develops in the "grey areas" of business, particularly in the interactions with third parties (suppliers, service providers, intermediaries, partners, etc.).

Corruption itself is the act of soliciting or accepting, without right, at any time, directly or indirectly, offers, promises, gifts, presents or benefits of any kind, for oneself or for others, in order to perform or refrain from performing an act of one's function, mission or mandate or facilitated by one's function, mission or mandate.

Influence peddling is the act, by any person, of soliciting or agreeing, at any time, directly or indirectly, to offers, promises, gifts, presents or advantages of any kind, for himself or for others, in order to abuse or have abused his real or supposed influence with a view to obtaining from a public authority or administration distinctions, jobs, contracts or any other favorable decision.

The common point of corruption and influence peddling is the deviation of the function exercised by the beneficiary of the undue advantage (the corrupted person) who monetizes the power or the influence that his function gives him, in his personal interest, direct or indirect.



## WHAT IS CORRUPTION AND INFLUENCE PEDDLING?

### CORRUPTION CAN BE ACTIVE OR PASSIVE:

Corruption is active when it is the person who bribes who initiates the corruption "the briber" by offering or providing a sum of money or any other consideration or advantage in exchange for a service. Corruption is passive, when the act of bribery is initiated by the person who is bribed "the bribe taker", by demanding or accepting money or any other advantage in exchange for a service.

### CORRUPTION CAN BE PUBLIC OR PRIVATE:

Corruption is public when it is applied to a person exercising a public function in France (public authority, public service, elected official), a person exercising a public function abroad, an official of an international organization or a person exercising a function within the justice system.

Corruption is private when it is applied to a person exercising a non-public function or a job in the professional or social framework.

### CORRUPTION CAN BE DIRECT OR INDIRECT:

Corruption is direct via an employee of the company or a subsidiary or indirect via an intermediary.

# WHAT ARE THE SANCTIONS FOR NON-COMPLIANCE WITH THIS CODE OF CONDUCT?

The Coisne et Lambert Group has adopted a "zero tolerance" policy towards corruption and influence peddling.

Any breach or violation of the rules set out in this code may have serious legal and financial consequences, as well as lasting damage to the Group's reputation. It is therefore essential to respect them.

## PUBLIC SANCTIONS

Sanctions apply to both natural and legal persons. Natural persons may incur prison sentences and fines (in France: up to 10 years' imprisonment and 1 million euros in fines for public corruption and up to 5 years' imprisonment and 0,5 million euros in fines for private corruption), while legal persons may incur commercial, financial and administrative sanctions (in France: fines of 5 million euros to 30% of turnover, posting and dissemination of the conviction, etc.).

## INTERNAL SANCTIONS

Behavior that does not comply with Coisne and Lambert commitments and principles regarding the prevention and detection of corruption and influence peddling will expose the perpetrators to disciplinary sanctions in accordance with the provisions of the **applicable internal regulations** (or any other document with equivalent value).



# RULES OF CONDUCT IN THE FIGHT AGAINST CORRUPTION AND INFLUENCE PEDDLING

## GIFTS AND INVITATIONS

Gifts and invitations can take a variety of forms, such as invitations to a restaurant, a trade show invitations, sporting or cultural events, etc. They may be given or received by the organization itself or by one of its employees.

Gifts and invitations are ordinary acts of business and do not, as such, constitute acts of corruption.

The Group and its employees may only accept gifts or services:

- if they result from customary acts (Christmas, New Year, etc.), courtesy or hospitality (business meal, invitation to an event),
- if they are in accordance with the practices of our profession,
- if their amount is reasonable.

Any gift or gratuity from customers or suppliers, regardless of its form (including material goods, services, entertainment, travel), must be refused if it is likely to influence your behavior or a business decision (timing, repetition of gifts, value, etc).

# RULES OF CONDUCT IN THE FIGHT AGAINST CORRUPTION AND INFLUENCE PEDDLING

## GIFTS AND INVITATIONS

A

Before accepting any gift or gratuity, ask yourself the following questions:

1

Could this gift influence my judgment and/or change my behavior toward the sender?

2

Could this gift be considered disproportionate or unreasonable?

3

In what context is this gift being offered? Am I in a situation that could be construed as a bribe (assess the context in which the gift is offered)? Will I retain my independence of decision?

4

Would it cause any embarrassment or apprehension if I had to report this gift to my management?





# GIFTS AND INVITATIONS RULES

A

Therefore, to prevent any risk of conflict of interest, the Group's employees are required to comply with the following rules of conduct:

- 1 Employees are not permitted to solicit services, gifts or invitations (to sports, cultural or social events, etc.) from third parties;
- 2 Accepting gifts or favors from any public official is prohibited;
- 3 Employees must systematically refuse any service, gift or invitation whose purpose would be to obtain an undue advantage of any kind or which would be likely to affect their independence by making them feel indebted to the person offering the advantage.
- 4 Invitations and gifts offered or received must always:
  - Be done with the prior authorization of the hierarchical superior from 100 euros;
  - Be made in a professional context and appropriate to the circumstance, it should not be operated during a negotiation period in order to avoid any influence of behavior;
  - Be received or offered on behalf of the Coisne et Lambert Group;
  - Be paid by the company and not by the Employees.
  - The value of these gifts must always be reasonable and not exceed an amount of 100 Euros.

Gifts and invitations received or offered to a third party must remain occasional, and all employees are invited to contact their line manager or the chairman of the governance body in the case of a corporate officer, or the Anti-Corruption Committee, if they have any questions or doubts about the interpretation of the internal rules governing the offer and acceptance of gifts or invitations.



## GIFTS AND INVITATIONS CASE STUDIES

A

A supplier regularly invites a member of the production department to lunch in order that he preferably orders his products.

### **What are the risks involved?**

Accepting such an advantage could alter the independence of judgment with regard to the situation of this supplier and even harm the reputation of Coisne et Lambert.

### **What should I do?**

If it is considered that the recurrence of invitations is unreasonable or makes you feel indebted, you can kindly offer the lunch and pay your share.





## GIFTS AND INVITATIONS CASE STUDIES

A

A supplier propose to an employee of the maintenance workshop to carry out works at his home for personal purpose in exchange for getting his preference in an order.

### **What are the risks involved?**

The offer of such an advantage by the supplier constitutes passive bribery, which is illegal and contrary to the Group's practices and code of conduct. Severe sanctions could be taken against the employee.

### **What should I do?**

Politely decline such invitations, explaining that the code of conduct does not permit you to accept a gift of such value. If appropriate, offer to provide the person with the code of conduct to support your position.

# CONFLICTS OF INTERESTS

B

A conflict of interests refers to any situation in which the personal interests of an employee (or those of a legal or natural person to whom they are related or close) are contrary to the interests of the Group.

By personal interest, we mean interests that could influence or appear to influence the way in which the employee carries out the duties and responsibilities entrusted to them by the Group.

Such a situation could arise, for example, if an employee:

- Negotiates a contract on behalf of the Group from which they derive a present or future personal interest;
- Holds a financial interest in a company controlled by the Group's competitors or customers, etc.

Insofar as a conflict of interests may conceal an act of corruption, it is essential that employees be vigilant about the occurrence of conflicts of interests.

## EXAMPLES:

There are many situations in which a conflict of interests may arise:

- a member of the management of the Group's entities proposing in a meeting the candidature of an acquaintance or a close relative to hold a position within that entity;
- an employee or their spouse or family member providing paid consulting services to a competitor or business partner of the Group;
- an employee who has a direct or indirect financial interest in a company;
- an employee who awards a contract to a company in which they or a relative has a financial interest;
- an employee of the Group "pressuring" the recruitment of a relative without following the usual recruitment procedure.

# CONFLICTS OF INTERESTS RULES

B

1

The Company demands the most stringent compliance with legal and regulatory provisions on conflicts of interests.

2

The Recipients, in fulfilling their activities and/or appointments, shall pursue the objectives and general interests of the Company, according to current regulations and this Code.

3

The Recipients shall inform their superiors or contact persons, without delay, once aware of the circumstances, of situations or activities in which they could have a conflict of interests with those of the Company (or where they are close to joint holders of such interests) and in any other case where there are significant reasons for benefit. The Recipients must comply with decisions taken on the issue by the Company and in each case refrain from carrying out operations that generate conflicts of interest. More specifically, each Director is required to make the other directors, and the Board of statutory auditors, aware of any interest, of their own or of third parties, that they have in a specified operation of the Company over which they are required to decide. This communication must be accurate and prompt, i.e. it must specify the nature, the terms, the origin and the bearing of the interest. It will then fall to the Board of Directors to evaluate its conflict with the interests of the Company.

4

For conflict of interests of the CEO, the individual in this position is required to refrain from making a decision on such operation, requiring any appropriate evaluation and decision of the Board of Directors.





## CONFLICTS OF INTERESTS CASE STUDY

B

Working in the Purchasing Department, I am in charge of selecting a new supplier for a tender. However, a friend is a business manager for one of the bidding companies.

### **What are the risks involved?**

In the situation described, it appears that my personal and professional interests may conflict. The independence and impartiality of my judgment may be compromised.

### **What should I do?**

You should immediately report this situation to your line manager or the chairman of the governance body in the case of a corporate officer, or the Anti-Corruption Committee and not participating in the bidding and vendor selection process. Whatever the final choice, transparency and traceability of information are essential to prevent the risks potentially generated by such conflict of interests situations.

# PATRONAGE AND SPONSORSHIP

C

If sponsorship and patronage both have the effect of making goods belonging to the company available to others, they are subject to a specific legislation and regulatory framework and are distinguished in the following way:

- The purpose of patronage is to support works of general interest through cash or in-kind donations, the acquisition of artistic works, etc. without seeking a direct interest;
- Sponsorship appears essentially as an advertising method whose aim is to provide material or financial support to a personality, an event, a product, a service or an organization in order to promote its business as well as its goods and services.

If such actions and projects are fully in line with our ambition to be a socially committed player, it should be kept in mind that such contributions made in the name of the Coisne et Lambert Group or using its financial resources could be diverted from their primary purpose in order to conceal an undue advantage.



# PATRONAGE AND SPONSORSHIP RULES

C

1

No contribution may be made in order to obtain an undue advantage or to establish/maintain a commercial relationship or in return for an undue advantage received.

2

No patronage action may be carried out in the name of the Coisne et Lambert Group or using its financial resources without first having been studied in accordance with the procedures in force within the Group.

3

Sponsorship activities, which may cover the community, the environment, sport, entertainment and art are intended solely for events that offer a guarantee of quality, have a local, national or international bearing, increase the Company's prestige and visibility before actual and potential clients, or involve a significant number of citizens, in particular those for which the Company may collaborate in the design, in order to guarantee the originality and efficacy. In each case, when selecting proposals to take on, the Company shall pay particular attention to any possible personal or corporate conflict of interest. Thus, research (Internet, professional social media etc.) should be done in order to verify the identity of the interlocutors and the relationship links.

4

The Company shall favour social and cultural initiatives whose activities are oriented at the promotion of the person and the improvement of quality of life. Any type of contribution must be made strictly in accordance with the law and the current regulations and be suitably documented.

# PATRONAGE AND SPONSORSHIP

## CASE STUDY

C

Working within the Group's foundation, you meet at a non-professional dinner with a local elected official in charge of urban planning in a town where the Group is seeking to set up a plant. During the conversation, you introduce him to the foundation and tell him about its desire to subsidize new projects in the fields of housing, health, mobility, solidarity finance and the fight against isolation. Your contact advises you to get in touch with the President of an association in his district that fights "in a wonderful way" against the isolation of the elderly. You decide to do some research on this association. You discover on the one hand, that it was created very recently and on the other hand, that the President of this association is none other than the son-in-law of the person you met at this dinner.

### What are the risks involved?

In such a context, granting a subsidy to this association could constitute an act of influence peddling. Indeed, in exchange for the payment of this grant, the local elected official could use his influence with the mayor of his municipality to allow the Group to obtain the building permit it needs to set up its new plant.

### What should I do?

The elements that you have identified in your research may constitute "red flags". Indeed, providing funds to the association to support it could be perceived as a corrupt act to facilitate the agency's building permit through the influence of the local elected official.

This is why you should document your research and discuss the matter with your line manager or the chairman of the governance body in the case of a corporate officer, or the Anti-Corruption Committee.





## POLITICAL CONTRIBUTIONS

D

While we respect the right of our employees to become involved in local political and civic life on an individual basis, the Group strictly prohibits the financing of political activities by or on behalf of any of its entities.

A political contribution is defined as any direct or indirect contribution intended to support a political party, candidate or elected official. This contribution may consist of a payment of money or any other benefit (donation, reduction of fees or application of reduced rates for products or services, sponsorship of a campaign meeting or fundraising dinner, gifts, provision of free or reduced-cost facilities or services such as office space, copying, etc.).

# POLITICAL CONTRIBUTIONS RULES

D

1

It is forbidden to provide funds to political parties, committees, public organisations or candidates for office.

2

It is forbidden to speak for or on behalf of the Coisne et Lambert Group and its companies in connection with political activities. In case of solicitation by a journalist, for example, it is necessary to inform his or her manager or the communications department.

3

The company shall refrain from any direct or indirect influence on politicians (e.g. by offering the company's facilities, accepting recommendations for jobs, consulting contracts, etc.).



# POLITICAL CONTRIBUTIONS

## CASE STUDY

D

The Group wished to be present at a Forum dedicated to the issues of the Social and Solidarity Economy (SSE). Responsible for the organization of this event, you wish to increase our visibility by having a personality speak on our stand. Mr. X, successful author of numerous publications on SSE, seems to you to be the ideal person. However, Mr. X being also a Member of Parliament, you wonder about the compatibility of this intervention with the rules of the Cosne et Lambert Group regarding political contributions.

### **What are the risks involved?**

The intervention of this elected official on the stand of the Group could be perceived as a form of support to his person or to the party of which he is member.

### **What should I do?**

Asking a candidate or an elected official to participate in an event organized by Coisne et Lambert Group in return for payment may be considered as a political contribution. This is why you should immediately contact your line manager or the chairman of the governance body in the case of a corporate officer, or the Anti-Corruption Committee, which will be able to advise you on the "right" conduct to adopt.

# RELATIONSHIP WITH PUBLIC AUTHORITIES

E

In the course of its activities, the Coisne et Lambert Group and/or its representatives are brought into contact with public officials and authorities in different countries whose habits and rules of conduct may not be the same.

The definition of a public official varies from a country to another. If you are in doubt as to whether you are dealing with a "public official" in the country concerned, assume that you are, or speak with your line manager or one of the designated contacts.

Relations with public officials, because of their functions, require extreme vigilance. This includes, but is not limited to, the practice of "facilitation payments", which constitute acts of corruption in France and in most of the countries where the Group operates and which are in any case formally prohibited by the Group.

Any gift, offer or promise to a public official is prohibited.

## DEFINITION:

The term "facilitation payments" is used to refer to small payments that are supposed to make it easier or faster for public officials to perform "routine" procedures or acts.



# RELATIONSHIP WITH PUBLIC AUTHORITIES RULES

E

1

The Company and the Recipients' relationships with national, European Community and international public institutions ("Institutions"), and with public officials or those appointed to carry out state roles, i.e. bodies, representatives, mandate holders, members, employees, consultants, individuals appointed to carry out state roles or services, of public institutions, public authorities, public entities, including financial, local, national or international public entities or societies ("Public Officers") shall be entered into by each Director and each employee, whatever their function or role, or where applicable, by each collaborator, according to current regulations and based on the general principles of probity and lawfulness, adapting their conduct to the requirement of impartiality and the satisfactory outcome that the Public Authority requires.

2

Contact with the Institutions and Public Officers is limited to those who are specifically and formally appointed by the Company to have contact with such authorities, public officers, entities, organisations and/or institutions.

3

Unlawful payments are prohibited in relationships with Institutions or with Public Officers. All Recipients are required to refrain from payments of any amount in order to obtain unlawful benefits in representing the interests of the Company before Public Authorities.

4

The Company expressly forbids corruption, favouritism, collusion, direct and/or indirect soliciting, including via promises of personal benefits, vis-a-vis Public Officers and any individual belonging to the Public Authority in general.

# RELATIONSHIP WITH PUBLIC AUTHORITIES RULES

E

1

Courtesy items, such as gifts, contributions to expenses of representation are permitted when they are of modest value (less than 100 euros) and in any event such as not to compromise the probity or reputation of one of the parties and may not be interpreted by an impartial observer as intended to acquire an improper advantage.

2

The Company also forbids corruption, favouritism, collusion, direct and/or indirect soliciting, including via promises of personal benefits.

3

The Company shall never seek to be represented by Directors, employees or collaborators in relationships with Institutions or Public Officers where the possibility of generating a conflict of interest may arise.

4

In the specific case of participating in a tendering process or other similar procedure with the Public Authority, the Company and the Recipients must act according to the law and correct commercial practice.

5

The Company condemns any conduct aimed at obtaining from the state, the European Union or other public entity, any type of grant, loan, soft loan or other provision of funds by means of altered or falsified declarations and/or documents, or by omitting the required information or, more generally, by means of artifice or deception, including by means of an IT or telecommunications system, aimed at introducing errors on the part of the providing entity.

# RELATIONSHIP WITH PUBLIC AUTHORITIES CASE STUDIES

E

As part of the procedures for importing or exporting the Group's products to certain foreign countries, these products may be subject to customs verification operations of varying degrees of difficulty.

In this context, a customs employee could request the payment of small sums of money to accelerate the usual customs process (e.g., faster release of goods).

## **What are the risks involved?**

Such behavior is prohibited by the laws of most countries. They are, in all cases, formally prohibited and would constitute an act of corruption liable to sanctions.

## **What should I do?**

Politely decline any solicitation and immediately alert your line manager or the chairman of the governance body in the case of a corporate officer, or the Anti-Corruption Committee. in order to define together the "right conduct" to adopt.



## RECRUITMENT

F

Any selection based on non-professional grounds (such as religion, age, gender, sexual orientation, disability, political opinions, ethnic origin, union membership, etc.) is prohibited.

Awareness-raising is essential to fight against stereotypes, which are the drivers of discrimination. The environment, our past experiences and our unconscious expectations can influence the way we consider a candidate and the questions we ask.



# RECRUITMENT RULES

F

All recruitments must follow the process defined by the group.

1

The selection of candidates is made by a recruitment agency (Temporary agency, headhunter etc, according to position level ) proposing short list to Cosne & Lambert Management group and/or HR service.

- For employee position, the candidate are interviewed by functional manager according to the position and representative of the HR department;
- For executive position, the candidate are interviewed by member management group according to the position and representative of the HR department.

2

The evaluation of personnel to be employed shall be made according to the candidates' conformity to the company's requirements, in compliance with equal opportunities for all individuals concerned.

3

The required information is strictly associated with verification of the requirements of the position, respectful of the candidate's privacy and beliefs.

4

The individuals responsible for the selection, whether internal company officers or external service providers, shall adopt appropriate measures for avoiding favouritism, nepotism or forms of clientelism in the selection and employment phases, within the limits of information available (for example, avoiding the selector being restricted through their familial relationship with the candidate).

## HOW TO REPORT AN ALERT?

The internal alert system has been set up within the Coisne et Lambert Group to enable all its employees to:

- To obtain information and advice in the event of questions about the interpretation of the rules of conduct set forth in the code of conduct or about the "right" conduct to adopt in a situation that they consider delicate;
- To report in a disinterested manner and in good faith the existence of conduct or situations of which they have personal knowledge, and which appear to them to be contrary to this code of conduct. If direct or indirect recourse to the hierarchy is always possible, the whistleblowing system offers employees enhanced protection in the event of a report being made.
- Each employee can send their report on the dedicated platform at the following address:

“  
[https://whistleblowersoftware.com/secure/  
coisneetlambert-whistleblowing](https://whistleblowersoftware.com/secure/coisneetlambert-whistleblowing)  
”

The whistleblowing system in place guarantees the confidentiality of the identity of the person making the report, of the facts that are the subject of the report and of the persons targeted by the report. To this end, all Coisne et Lambert Group employees are invited to report, as soon as possible, any conduct or situation that they consider to be incorrect or incompatible with the provisions set out in this Code.

The report should contain as much precise information as possible, in order to allow a proper assessment of the nature, extent and urgency of the situation. Whenever possible, it should be supported by written evidence.

The **detailed procedure of whistleblowing report** is available for more information.

## 08 HOW TO GET TRAINED?

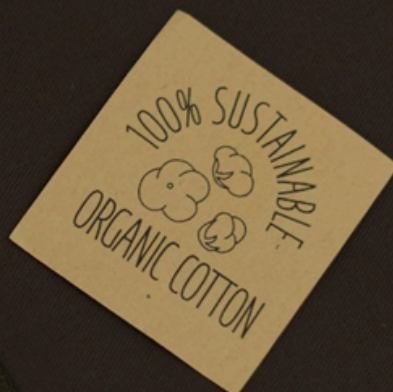
A dedicated training program has been set up to enable employees to better understand the challenges of the fight against corruption, to take ownership of the anti-corruption measures deployed within the Group and to help prevent and detect corruption in the course of their activities. This training system is based on the exposure to the risk of corruption:

- Employees most exposed to the risk of corruption receive specific training. Depending on the employee's position, the training system highlights specific practical cases and specific evaluation.
- All employees receive corruption awareness training depending activities of the group. New employees are also concerned.

The end of the training contains an evaluation test that employees must pass by obtaining 80% correct answers. If result is below, he must replay evaluation training.

**Anti-corruption training** is available on the company's dedicated training platform.

# THANK YOU!



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[www.4f.infinity-group.org](http://www.4f.infinity-group.org)

[www.performance.infinity-group.org](http://www.performance.infinity-group.org)